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## **1 Who Must Pay Estimated Tax**

Every partnership required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax, is less than \$200. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period exceeds \$200 for either tax (see paragraph 6 for exception).

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## **2 Where to Mail Payments**

Mail estimated tax payments to:

NH DEPT REVENUE ADMINISTRATION  
Document Processing Division  
PO Box 637  
Concord NH 03302-0637

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## **3 When to Make Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due [April 15, 2003](#)  
2nd quarterly payment due [June 16, 2003](#)  
3rd quarterly payment due [September 15, 2003](#)  
4th quarterly payment due [December 15, 2003](#)

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

**FISCAL YEAR FILERS MUST ENTER THE TAX  
YEAR ON EACH ESTIMATE FORM.**

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## **4 Payment of Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:  
**STATE OF NEW HAMPSHIRE**

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## **5 Underpayment Penalty**

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

**This penalty will not be imposed if any of the statutory exceptions apply.**

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## **6 Exceptions to the Underpayment Penalty**

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form RP-2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, please call the forms line at (603) 271-2192.

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## **7 Specific Questions**

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 637, Concord, NH 03302-0637. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access:Relay NH 1-800-735-2964.

**ESTIMATED PARTNERSHIP BUSINESS TAX****QUARTERLY PAYMENT FORMS****2003 Estimated Tax Worksheet (Keep for your records – Do not file)**

1	ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS	<b>BET(a)</b>	<b>BPT(b)</b>
a	BET Taxable Base after Apportionment.....		
b	NH Taxable Business Profits after Apportionment.....		
2	TAX		
a	Line 1(a) x .0075.....		
b	Line 1(b) x .085.....		
3	CREDITS		
a	RSA 162-L, CDFA (Investment Tax Credit).....		
b	RSA 77-A:5 (Please be sure to include the BET Credit).....		
4	Estimated tax for current year [Line 2 minus Line 3(a) and/or 3(b)].....		
5	Overpayment from last year.....		
6	Balance of Business Taxes Due (Line 4 minus Line 5).....		

**COMPUTATION and RECORD of PAYMENTS**

Date Paid	BET	Amount of each Installment (1/4 of Line 6 of worksheet) BPT	Total Due (BET and/or BPT)	CALENDAR YEAR DUE DATES
1 .....	\$ .....	\$ .....	\$ .....	<b>April 15, 2003</b>
2 .....	\$ .....	\$ .....	\$ .....	<b>June 16, 2003</b>
3 .....	\$ .....	\$ .....	\$ .....	<b>Sept. 15, 2003</b>
4 .....	\$ .....	\$ .....	\$ .....	<b>Dec. 15, 2003</b>

**FORM INSTRUCTIONS**

- Line 1 Enter ¼ of the Business Enterprise Tax Calculated on Line 6 in the tax worksheet above.  
 Line 2 Enter ¼ of the Business Profits Tax Calculated in the tax worksheet above.  
 Line 3 Enter the TOTAL payment sum of Lines 1 and 2.

**IMPORTANT:****THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.**

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**ESTIMATED PARTNERSHIP BUSINESS TAX - 2003**

FOR DRA USE ONLY

For the CALENDAR year **2003** or other taxable period beginning \_\_\_\_\_ Mo Day Year and ending \_\_\_\_\_ Mo Day Year

PLEASE PRINT OR TYPE		
NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER	
NUMBER AND STREET ADDRESS		
ADDRESS (continued)		
CITY/TOWN, STATE & ZIP CODE		
MAIL TO:	NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637	
FOR DRA USE ONLY	¼ Business Enterprise Tax 1 \$ ¼ Business Profits Tax 2 \$ <b>Amount of This Payment 3 \$</b>	Make checks payable to: <b>STATE OF NEW HAMPSHIRE</b> <b>Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.</b>

FORM

**NH-1065-ES**

712

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**ESTIMATED PARTNERSHIP BUSINESS TAX - 2003**

FOR DRA USE ONLY

For the CALENDAR year **2003** or other taxable period beginning \_\_\_\_\_ and ending \_\_\_\_\_  
Mo Day Year Mo Day Year

PLEASE PRINT OR TYPE

FOR DRA USE ONLY	NAME OF PARTNERSHIP	FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	NUMBER AND STREET ADDRESS	¼ Business Enterprise Tax 1 \$ ¼ Business Profits Tax 2 \$ <b>Amount of This Payment 3 \$</b>	
	ADDRESS (continued)		
	CITY/TOWN, STATE & ZIP CODE		
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NH-1065-ES  
Rev. 10/02

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